
IDEA Part B and Preschool Application INSTRUCTIONS

Idaho State Department of Education
Special Education Division



IDAHO STATE DEPARTMENT OF EDUCATION
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Idaho State Department of Education

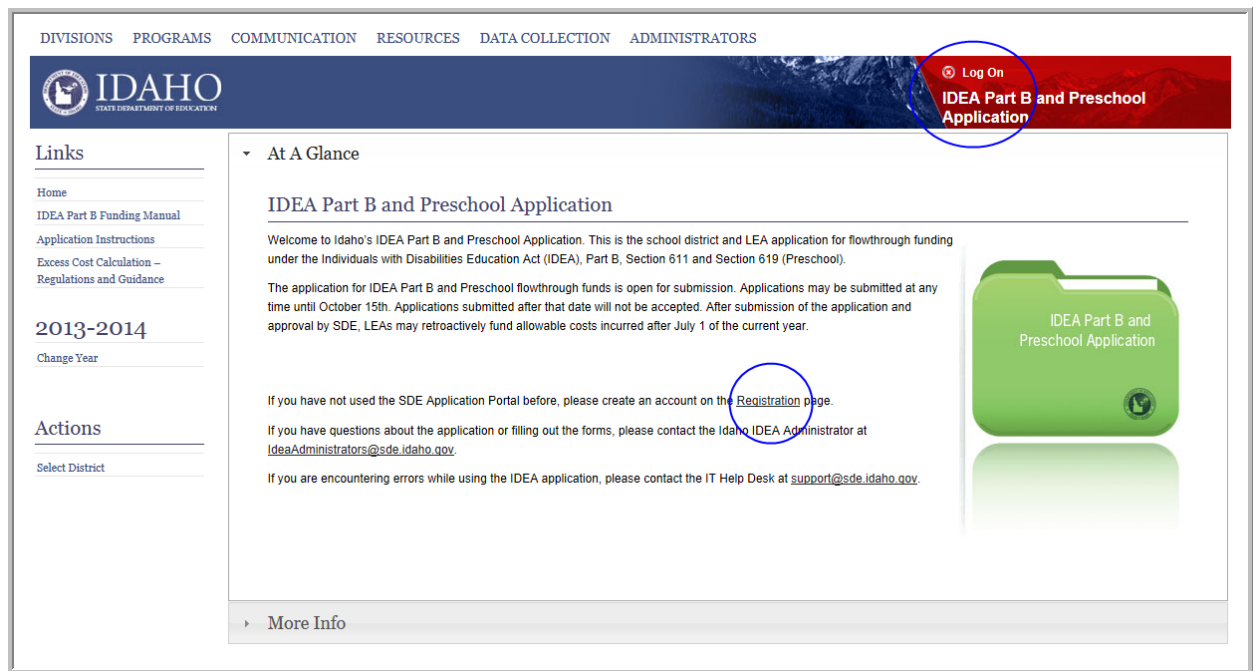
IDEA Part B and Preschool Application INSTRUCTIONS

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Accessing the IDEA Part B and Preschool Application

The IDEA Part B and Preschool Application can be accessed on the Special Education webpage at https://www.sde.idaho.gov/site/special_edu/funding_fiscal.htm



The following security and access information applies to the Application.

- Users who have never used any of the SDE Web portal application must first register. This process can be completed by clicking Register on the opening page of the IDEA Application, shown above, and following the registration procedures there.
- Users who are registered but who have never used the IDEA Application must be assigned the IDEA Editor User Role. This can only be done by district or school personnel who have the necessary administrative rights, including:
 - Superintendent
 - Superintendent's Delegate
 - Technology Director
 - Admin Tool User

Special Education Division staff at the SDE cannot assign these rights to a new user.

- Registered users with the IDEA Editor role assigned, log on to the Application by clicking **Log on** at the top of the page, as shown above.



IDAHO
STATE DEPARTMENT OF EDUCATION

Welcome to the Idaho State Department of Education Log On Screen

Please select your appropriate Organization from the drop down list, per the instructions below.

- Students – select the “Student” option
- Employees of the State Dept. of Education – select “SDE”
- District users – select your respective District name
- If your District name is not present – select “Other”
- All other users (including non-District) – select “Other”

-- Select Organization --

Continue to Sign In

- Select Organization (shown above) in order to enter User name and Password (shown below).



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Log On

Please enter your username and password.

Account Information

User name:

Password:

Sign In

By entering your user name and password you represent that:

- You are an authorized user
- You have a legitimate educational interest for receiving the disclosure of information through access to Idaho State Department of Education information applications for which you are an authorized user
- You are responsible for ensuring that any re-disclosures of information by you complies with all applicable state and federal statutes and regulations

Applicable state and federal penalties may be imposed for the failure to act in a manner in accordance with the conditions above. The sharing of user account names and/or passwords to others is specifically prohibited and will result in the termination of your access to SDE applications as well as legal penalties if applicable.

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[Log Off](#)

Links

- [Home](#)
- [IDEA Part B Funding Manual](#)
- [Application Instructions](#)
- [Excess Cost Calculation - Regulations and Guidance](#)
- 2014-2015**
- [Change Year](#)
- BOUNDARY COUNTY**

District Home Info

District Info

Person completing the application:

Phone: (xxx-xxx-xxxx format)

E-mail:

☒ LEA is applying for PreSchool funds

☐ The school district has determined that there are no private schools located within the boundaries of the district. (If the district checks this box, it must complete the private school form. However, if the SDE determines that there are private schools within the district, the district's application will be rejected.)

Enter in new District information into the **District Info** section and hit **Save**. Once registered users have entered and saved their new District information, the rest of the IDEA Part B and Preschool Application will then become available.

IDEA Part B and Preschool Application

Important General Information

The IDEA Part B and Preschool Application serves as an LEA's application to federal special education funding provided under the Individuals with Disabilities Education Act. Each year, Idaho receives two separate grants under IDEA – the Special Education Grants to States authorized under Section 611 of IDEA and Special Education Preschool Grants authorized under Section 619. School Districts may apply for both Section 611 funding (referred to in the Application as School Age) and Section 619 funding (Preschool) using this on-line application process.

The following information applies to these awards:

IDEA Part B School Age (Section 611)	
Authority:	PL 108-446 IDEA
Program Title:	Special Education – Grants to States
CFDA Number	84.027A
Period of Availability	July 1 st of the award year thru September 30 th , 2 years subsequent
IDEA Part B Preschool (Section 619)	
Authority:	PL 108-446 IDEA
Program Title:	Special Education – Preschool Grants
CFDA Number	84.173A
Period of Availability	July 1 st of the award year thru September 30 th , 2 years subsequent

A portion of the School Age award (approximately 25%) is available on July 1st. 100% of the Preschool Award is available as of that date. If LEAs wish to begin obligating these funds, the application will open

in June each year for submission. It is important to note, however, that it is possible that the allocations, as calculated at that time, may change, and LEAs that submit early applications may be required to revise their application based on these revisions.

The full amount of the School Age award becomes available to the state on October 1st of each award year, and those funds may be obligated by the SDE to LEAs. LEAs, however, cannot begin obligating these new funds until the application has been submitted and approved by the SDE.

Time Limits and Saving Your Work

Once you have entered the Application, there is a limited time period during which inactivity is allowed. After 25 minutes of inactivity, the system will issue a five minute warning that your session will expire. It will prompt you to reenter your login information to stay logged in to the system. If you do not reenter your information, you will be logged off after 30 minutes. Be sure to hit the **Save** button frequently at the top of each page, to avoid losing information if your session expires and you are logged out.

Submitting the Application and Assurances

After you have submitted the application, *you will not be allowed to make further changes* until SDE staff has completed the review of the application or until SDE staff reopens your access to the submitted application.

When you are ready to submit the finished application, the “Submit/Assurances” link on the main page will take you to the application’s Assurances pages. You must respond to each individual Assurance, Yes or No. The LEA is encouraged to read these assurances carefully because the electronic submission of the Assurances is a document for which the LEA is fully accountable. You are not required to Print and Sign the Assurances form.

When all assurances have been answered Yes, the **Save and Submit** button at the bottom of the screen will be activated. By clicking that button, the application will be submitted and transmitted to the SDE. A system generated email will notify the SDE and the submitter that the application has been successfully submitted.

SDE Review of the Applications

After SDE staff reviews your IDEA Part B and Preschool Application, the person designated on the District Home screen as the person completing the application will be notified by e-mail that the review is complete and will be directed to review the SDE comments. These comments, which may include clarifications, revisions or additional information, will be available by selecting the “Comments” link on the main screen.

If revisions to the application are necessary, on-line access to the application will be reopened by the SDE so that the necessary changes can be made. To reopen the Application, contact IdeaAdministrator@sde.idaho.gov or 208-332-6910. There is also a “District Replies” box in the comments section, which should be used to provide explanations or other information to SDE IDEA Part B staff.

Components of the Application

The components of the Application are listed along the left side of the screen, once the user is logged in:



Getting Assistance with the IDEA Part B and Preschool Application

General questions about the application submission process should be directed to:
IdeaAdministrator@sde.idaho.gov or 208-332-6910.

Programmatic questions should be directed to SDE special education staff or regional coordinators:
[Special Education Director and Coordinators](#)
[Special Education Regional and Statewide Consultants](#)

Completing the Application

Application Components

District Home

The District Info section of this page must be completed and saved before the other application components are activated and appear on the left side of the page.

Person completing the application

Enter the information for the person completing the application. This should be the primary contact person for any questions that the SDE may have about the application. Please be sure that the phone number and email listed are current and accurate.

LEA is applying for PreSchool funds

By default, the box is checked. If the district is not applying for preschool funds, uncheck this box. This will deactivate the Preschool budget forms. This box will not be visible for Charter LEAs.

The school district has determined that there are no private schools...

Check this box if there are no private schools within the boundaries of the district. Checking this box will deactivate the Private Schools forms. If it is left unchecked, the district will be required to report all private schools within the district that meet the IDEA definitions.

For more information about the IDEA requirements for Parentally-placed Private School Children, refer to the [IDEA Part B Funding Manual](#) and [Chapter 9](#) of the [Idaho Special Education Manual 2007](#), or the link to Private School FAQs on the Application Home Page.

Business Manager

This section is prefilled with information about the LEA's Business Manager from the Idaho District Contact Information site. If any of the information listed here is not current or is incorrect, it should be immediately updated by clicking on the [Idaho District Contact Information](#) link provided on the District Home Info page.

Special Education Director

This section is prefilled with information about the LEA's Special Education Director from the Idaho District Contact Information site. If any of the information listed here is not current or is incorrect, it should be immediately updated by clicking on the [Idaho District Contact Information](#) link provided on the District Home Info page.

CEIS Budget

If the district or LEA intends to set-aside IDEA Part B funds for Coordinated Early Intervening Services (CEIS), these budgets should be completed prior to completing the School Age Budgets. Any amounts budgeted here will be automatically entered on the current year School Age Budget as a line item amount.

Refer to the CEIS section in the [IDEA Part B Funding Manual](#).

A school district or LEA may budget up to 15% of its total IDEA Part B allocation for the purpose of providing CEIS to students who are not currently identified as needing special education or related services, but who need additional academic and behavioral support to succeed in a general education environment.

Coordinated Early Intervening Services (CEIS) for 2014-2015

If the LEA will use up to 15% of its total allocations of IDEA Part B funds for CEIS, complete the sections below.

Amount budgeted:

\$0

CEIS Plan Narrative:

(The plan provided here must be detailed and in alignment with the allowable uses of Part B funds for CEIS and Suggested Activities.)

Assurances: By budgeting amounts for Coordinated Early Intervening Services the LEA provides assurance that it will submit to the SDE in subsequent years, the following information regarding the children served using these funds.

- The number of children who receive CEIS in the current school year.
- The number of those children who subsequently receive special education and related services
 - Within the first year
 - Within the second year

The LEA further ensures that it will submit or have available for review, as required by the SDE, all documents and information required to demonstrate compliance with federal regulations regarding the implementation of CEIS using IDEA Part B funds and that IDEA Part B funds will be used to supplement and not supplant other funds used for these purposes including funds made available under the ESEA for these purposes.

Save

Amount budgeted

The application is programmed so that no more than 15% of the total allocations may be entered here.

CEIS Plan Narrative

If any amount is budgeted above, a detailed narrative that meets all of the requirements of an adequate CEIS plan must be provided in this field. These plans will be carefully reviewed. A plan that does not meet adequate standards will be disapproved, causing the application to be disapproved.

Assurances

The final section of the CEIS page is the assurance that an LEA must provide if Part B funds are budgeted for this purpose.

Schoolwide Programs

In general, the Special Education Division does not encourage consolidating IDEA Part B funds in Schoolwide Programs and such consolidations are rarely approved. ***Prior to completing this form and submitting the Part B Application, a LEA must contact the Special Education Funding and Accountability Coordinator to determine if this is an appropriate use of funds.***

Refer to the Schoolwide section in the [IDEA Part B Funding Manual](#).

If an LEA will consolidate IDEA Part B funds with other funds to carry out an approved schoolwide program under Title I of the ESEA, it must complete this component of the application. An LEA may budget an amount of Part B funds for schoolwide consolidation that is proportionate to the number of students with disabilities that are served in approved schoolwide programs in the LEA. The application is designed to calculate the maximum amount that may be budgeted for this purpose.

Schoolwide Programs under Title I of ESEA for 2013-2014	
If the LEA will use IDEA Part B funds for Schoolwide Programs, complete the section below to calculate the maximum amount that may be used for Schoolwide Programs	
A) Number of children with disabilities served by the LEA as of the date of this application	<input style="width: 100%;" type="text"/>
B) Number of children with disabilities in the Schoolwide programs	<input style="width: 100%;" type="text"/>
C) LEA allocation for the current year (sum of SchoolAge and Preschool Allocations)	\$2,519,788
D) Maximum amount that may be budgeted for the Schoolwide programs ((B÷A)×C)	\$0
E) Enter the Amount Budgeted	\$0
<p>Schoolwide Plan Narrative (The plan must include a detailed description of how these funds will be used to support the schoolwide plan and a list of all schoolwide schools in which the funds will be used, including the number of children with disabilities in each school.)</p> <div style="border: 1px solid black; height: 100px; width: 100%;"></div>	
<p>Assurances: By budgeting amounts for Schoolwide Programs under Title I of ESEA, the LEA provides assurance that it will comply with all applicable provisions of 34CFR §300.206 as well as all applicable provisions of Title I of ESEA including 34CFR §200.26.</p>	

Section A - E

- A. Enter the total number of children with disabilities in the district or LEA (child count).
- B. Enter the portion of the above who are served in schools with approved schoolwide programs.
- C. This line is pre-filled with the total of the LEA's Part B and Preschool allocation.
- D. The system will calculate the maximum amount that may be budgeted for this purpose.
- E. Enter the amount to be budgeted – no more than the amount in D.

Schoolwide Plan Narrative

List all of the schoolwide schools in which these funds will be used along with a detailed description of how the funds will support the schoolwide plan.

Assurances

The final section of the Schoolwide page is the assurance that an LEA must provide if Part B funds are budgeted for this purpose.

Private Schools

If the district or LEA intends to set-aside IDEA Part B funds for Private Schools, these budgets should be completed prior to completing the School Age Budgets. Any amounts budgeted here will be automatically entered on the current year School Age Budget as a line item amount.

Refer to the *Parentally-Placed Private School Children* section in the [IDEA Part B Funding Manual](#) and [Chapter 9](#) of the [Idaho Special Education Manual 2007](#).

This section is not activated for charter school LEAs.

If a school district has not checked the box on the District Home page, indicating that there are no private schools located with the district, this section must be completed.

The Private Schools component of the application consists of 2 sections (tabs):

- Private Schools
- Proportionate Share Calculation.

Private School Calculations for 2014-2015

Private Schools
Proportionate Share Calculation

Save

The district has contacted the following private schools located within the district for the purpose of conducting consultations with representatives of the private school and representatives of parents of children with disabilities within the private school for the purpose of provision of special education and related services to children with disabilities enrolled by their parents in private schools. In compliance with IDEA Part B regulations, the district must contact and list here ALL private schools within the district that meet the definition of Elementary or Secondary Schools in 34 CFR Section 300.13 and/or Section 300.36.

Private School	Most Recent Date Contacted by District	Total Current Enrollment (all students)	School representative participated in consultations	Signed Affirmation of Consultation on file	Grades Served	
BOULDER CREEK ACADEMY	12/1/2013	2000	Yes	Yes	PK,KG,1,2,3,4,5,6,7,8,EC	<input type="checkbox"/> Delete

Add School

Private Schools

Click the **Add School** button on the *Private Schools* tab to view the following:

✕

Add Private School

Private School

--Select School--

Most Recent Date Contacted by District (mm/dd/yyyy)

Total Current Enrollment (all students)

0

Number of students identified as eligible for special ed or related services

0

A school representative participated in consultations

☐

Signed Affirmation of Consultation on file

☐

Save

Private School

The only schools that can be entered are schools that appear on the drop-down list that is populated from the SDE core database. Be very careful when selecting schools from this list as many have very similar names. *Be sure the one that you select is the one that is actually in your district.* If you do not find a private school on the drop down list, send the following information to the

IDEAAdministration@sde.idaho.gov:

- Name of school
- Address
- Telephone
- Contact
- Grades served

We will notify you by email when the school has been added to the database.

Most Recent Date Contacted by District

Enter the date that the district contacted the private school for the purpose of initiating a consultation. Districts are not required to contact or consult with schools annually; however, the date reported here should be the most recent contact date.

Total Current Enrollment

Enter the Total Current Enrollment of the school.

Important Note: This is for ALL students, not only students who may be eligible for special education services.

The SDE has no means of obtaining enrollment information from private schools, so it is up to each district to obtain a current, accurate enrollment number from each private school reported. This number will be used in calculating your district's allocation amount in the subsequent year.

Report only those schools that meet the definition of an Elementary or Secondary, non-profit school. To report a preschool or kindergarten, it must be a part of a school that includes grade 1 or above.

Do not report:

- For-profit private schools
- Free-standing preschools
- Free-standing kindergartens.

Private School Calculations for 2014-2015

Private Schools
Proportionate Share Calculation

Save

Calculation of proportionate IDEA Part B and Preschool funds for private school students with disabilities

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-21

A.	Total count of children with disabilities, ages 3-21, enrolled in district public schools from the November 1, 2013 child count	300
B.	Count of eligible parentally placed private school students, ages 3-21, as reported on the November 1, 2013 child count.	5
C.	Percentage of total - $B/(A+B)$	1.64%
D.	SchoolAge Allocation for 2014-2015	\$666,175
E.	Proportionate amount for private school students - $C \times D$	\$10,920

Complete the following calculation to determine the proportionate amount of IDEA Part B funds to be used for the provision of services to parentally placed private school children with disabilities, ages 3-5

A.	Total count of children with disabilities, ages 3-5, enrolled in district public schools from the November 1, 2013 child count	
B.	Count of eligible parentally placed private school students, ages 3-5, from the November 1, 2013 child count	
C.	Percentage of total - $B/(A+B)$	0.00%
D.	Preschool Allocation for 2014-2015	\$26,437
E.	Proportionate amount for private school students - $C \times D$	\$0

Any of the above amounts remaining as of 9/30/2015, must be obligated for the provision of services to parentally placed private schools in the next year.

In line A of the first calculation, enter the total count of children with disabilities from the district's most recent child count (including Parentally-Placed Private School Children,) all ages 3-21.

In line B enter the number of PPPSC, ages 3-21, from the district's most recent child count.

The system will automatically calculate the amount to be set aside from Part B School Age funds for services to PPPSC ages 3-21. The calculated amount will automatically be entered on the Part B School Age Budget form.

If any of the above PPPSC were ages 3-5:

In Line A of the second calculation, enter the total count of children with the disabilities from the district's most recent child count (including Parentally-Placed Private School Children,) ages 3-5 only.

In Line B enter the number of PPPSC, ages 3-5 only, from the district's most recent child count.

The system will automatically calculate the amount to be set aside from Preschool funds for services to PPPSC ages 3-5. The calculated amount will automatically be entered on the Preschool Budget form.

District Charter Schools

If there are any charters in the district that are chartered by the district, each one will be listed in the application components.

The District Charter Schools Section consists of 3 tabs:

- Assurance
- Prior Year Expenditures
- Budget.

The screenshot shows a web application interface for the 'Assurance' tab. At the top, there are three tabs: 'Assurance', 'Prior Year Expenditures', and 'Budget'. Below the tabs is a 'Save' button. The main content area contains several paragraphs of text and a section titled 'Service Provider' with two radio button options. The first option is unselected, and the second option is selected. Below the radio buttons are three more paragraphs of text.

Assurance Prior Year Expenditures Budget

Save

The School District and Charter School understand that the Idaho State Department of Education awards IDEA Part B Federal Special Education flowthrough funds only to school districts and LEAs. The provisions of the charter determine how funds or services are made available to the Charter School for providing special education services to students attending the Charter School.

Service Provider

☐ The above Charter School's charter states that the District will provide all special education services to students with disabilities who are enrolled in the charter school. The District will retain all IDEA Part B funds for the provision of those services. (Completion of the Budget form is NOT required)

☒ The above Charter School's charter states that the Charter School will provide or contract for all special education services. The District will flow-through to the Charter School all IDEA Part B funds for which the Charter School is eligible. (Completion of the Budget form IS required)

The chartering School District and Charter School agree that the School District is fully responsible for the appropriate use of these funds in compliance with all state and federal regulations, established special education policies and procedures, and the IDEA Part B Funding Manual.

If any of these funds are flowed through to the Charter School by the School District, the Charter School will submit, to the School District, a budget that indicates fully how these funds will be used for the provision of special education services. The entire amount flowed through to the charter will be entered as a single line item on the District's IDEA Part B School Age budget.

The School District will make these funds available to the Charter School in accordance with federal cash management regulations, utilizing a grant reimbursement system similar to the system whereby the SDE provides funds to school districts.

Important Note: When entering amounts on any of the budget forms, enter numbers only. Do not enter commas, dollar signs, decimals, etc. The system will automatically format the amounts.

Assurance

Check the appropriate **Service Provider** button on the *Assurance* tab that applies to the provisions of the school's charter for providing special education services. If the second button is checked, the district must submit the charter school budget.

Prior Year Expenditures

Enter actual expenditure amounts in each budget category as of June 30th of the current year.

Note that none of the budget line item amounts that were submitted as part of the previous year's budget can be changed on this page. If a budget line item varies by 10% or more of the total, enter a detailed explanation of the change in the text box field at the bottom of the page.

Assurance

Prior Year Expenditures

Budget

Save

IDEA Part B Charter Budget Expenditures for 2013-2014

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2014
521-100	Salaries - Teachers and Aides	\$21,317	\$0
521-200	Benefits - Teachers and Aides	\$5,330	\$0
521-300	Purchased Services	\$0	\$0
521-400	Supplies	\$0	\$0
616-100	Salaries - Related Service Personnel	\$0	\$0
616-200	Benefits - Related Service Personnel	\$0	\$0
616-300	Purchased Services	\$0	\$0
616-400	Supplies	\$0	\$0
Totals		\$26,647	\$0
Total Carryover			\$26,647

Notes: Please use the field below to explain any significant change (> 10% of total budget) from budget amounts to actual expenditures.

Budget

Assurance

Prior Year Expenditures

Budget

Save

IDEA Part B Budget for 2014-2015

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	<input type="text" value="\$0"/>	<input type="text"/>
521-200	Benefits - Teachers and Aides	<input type="text" value="\$0"/>	<input type="text"/>
521-300	Purchased Services	<input type="text" value="\$0"/>	<input type="text"/>
521-400	Supplies	<input type="text" value="\$0"/>	<input type="text"/>
616-100	Salaries - Related Service Personnel	<input type="text" value="\$0"/>	<input type="text"/>
616-200	Benefits - Related Service Personnel	<input type="text" value="\$0"/>	<input type="text"/>
616-300	Purchased Services	<input type="text" value="\$0"/>	<input type="text"/>
616-400	Supplies	<input type="text" value="\$0"/>	<input type="text"/>
Total		<input type="text" value="\$0"/>	

Amount Budgeted

There is no allocation amount provided on the budget form. The allocation amount must be agreed upon by the school district and the charter school. It should be a proportionate share of the total district allocation, determined either by enrollment and low-income levels or by child count. *The SDE does not provide district charter school allocations.*

After the sub-allocation amount has been determined, the district and charter school in consultation should determine the budget amounts.

Budget Narrative

Each line with a budget amount requires a budget narrative, and like the district's School Age and Preschool budgets, these narratives should be detailed enough to provide evidence that these funds will be used only for allowable excess costs of providing special education and related services to children with disabilities enrolled in the charter school.

School Age Budgets

After completing all of the above applicable set-aside budgets and narratives, you are ready to begin the School Age budgets. Any amounts that you have budgeted on the CEIS budget form, the Schoolwide

budget form, and the Private School Proportionate share calculation, will be entered on the appropriate line of the current year School Age Budget.

The School Age Budget component consists of two tabs:

- Prior Year Expenditures
- Budget.

School Age Budgets

Prior Year Expenditures Budget

Save

IDEA Part B School Age Budget Expenditures for 2013-2014

Important Note: When entering amounts on any of the budget forms, enter numbers only. Do not enter commas, dollar signs, decimals, etc. The system will automatically format the amounts.

Prior Year Expenditures

The *Prior Year Expenditures* tab automatically calculates carryover and moves the carryover amount to the current year budget. It is important to complete all expenditures on this form prior to beginning the *Budget* tab.

If you have not completed entering expenditures on the *Prior Year Expenditures* tab, the entire previous year allocation will be shown as carryover on the *Budget* tab.

Review your expenditure amounts and the resulting carryover carefully. This form serves as the LEA's financial status report as required by federal regulations and submitting the form is the LEA's assurance of the accuracy of its financial status at the end of the first year of the Part B award.

IDEA Part B School Age Budget Expenditures for 2013-2014			
IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2014
521-100	Salaries - Teachers and Aides	\$256,984	\$200,000
521-200	Benefits - Teachers and Aides	\$141,045	\$100,000
521-300	Purchased Services	\$185	\$0
521-400	Supplies	\$6,130	\$6,000
521-500	Capital Objects	\$0	\$0
616-100	Salaries - Related Service Personnel	\$127,558	\$120,000
616-200	Benefits - Related Service Personnel	\$72,141	\$60,000
616-300	Purchased Services	\$35,952	\$40,000
616-400	Supplies	\$0	\$0

Amount Expended as of 6/30/20xx

Enter actual expenditure amounts in each budget category as of June 30th of the current year. **If you are reporting expenditures through any other date (eg. 9/30/20xx) provide that information in the Notes field at the bottom of this screen**

Note that none of the budget line item amounts that were submitted as part of the previous year's budget can be changed on this page. If a budget line item varies by 10% or more of the total budget amount and the LEA did not apply for and receive preapproval from the SDE, enter a detailed explanation of the change in the text box field at the bottom of the page.

521-500	Capital Objects	\$0	\$0
616-100	Salaries - Related Service Personnel	\$127,558	\$120,000
616-200	Benefits - Related Service Personnel	\$72,141	\$60,000
616-300	Purchased Services	\$35,952	\$40,000
616-400	Supplies	\$0	\$0
616-500	Capital Objects	\$0	\$0
	Professional Development	\$0	\$0
	Charter School Sub-allocation	\$26,647	\$26,647
	Coordinated Early Intervening Services	\$0	\$0
	Schoolwide	\$0	\$0
	Private School Proportionate Share	\$5,273	\$2,273
	Indirect Costs - Rate: 3.9%	\$3,229	\$0
	Adjustment to a prior year's carryover		\$0
Totals		\$675,144	\$554,920
		Total Carryover	\$120,224

Notes: Please use the field below to explain any significant change (> 10% of total budget) from budget amounts to actual expenditures.

Indirect Costs

Only LEAs with a restricted indirect cost rate, as calculated and approved by Public School Finance for the previous year, may claim indirect costs on the expenditures form. The approved indirect cost rate for the previous year will appear on that line. Indirect costs may only be charged against actual expenditures less capital outlay and any charter school sub-allocations. The system will not allow entry of amounts in excess of the total allowable.

Adjustment Amount

In some cases, districts and LEAs will see an Adjustment Amount as the final line item on the previous year budget form, along with a notation of what the adjustment amount is – usually a supplemental award from expiring Part B funds. If total expenditures reported add up to at least the amount of this adjustment, carryover into the current year will be increased by this amount.

Budget

After completing and saving the previous year's budget form for expenditures, begin the current year School Age Budget form.

When you open the *Budget* tab, you will see displayed at the top left of the form the current **Allocation Amount**, any **Carryover Amount** from the *Prior Year Expenditures* tab, and the resulting **Total Budget Amount**.

School Age Budgets

Prior Year Expenditures Budget

Save

IDEA Part B School Age Budget for 2014-2015

Allocation Amount	<input type="text" value="\$666,175"/>		
Carryover Amount	<input type="text" value="\$120,224"/>		
Total Budget Amount	<input type="text" value="\$786,399"/>		

IFARMS Obj. Code	Description	Amount Budgeted	Budget Narrative
521-100	Salaries - Teachers and Aides	<input type="text" value="\$666,175"/>	<input type="text" value="salaries"/>
521-200	Benefits - Teachers and Aides	<input type="text" value="\$0"/>	<input type="text"/>
521-300	Purchased Services	<input type="text" value="\$0"/>	<input type="text"/>
521-400	Supplies	<input type="text" value="\$0"/>	<input type="text"/>
521-500	Capital Objects	<input type="text" value="\$0"/>	<input type="text"/>

Completing the School Age Budget

Refer to *Allowable Uses of IDEA Part B Funds and Guide to IFARMS Accounting Codes* in the [IDEA Part B Funding Manual](#).

The current year School Age budget is where the LEA budgets the total school age or Section 611 allocation of IDEA Part B funds for allowable uses – the excess costs of providing special education and related services to children with disabilities, ages 3 through 21. It is important to note that, with the exception of amounts set aside for CEIS and Schoolwide consolidation, these excess costs, as outlined in the Allowable Uses Section of the Funding Manual, are the only costs that Part B funds may be used for. By submitting the budget completed here in the Application, the LEA is assuring that it will only expend Part B for the excess costs of special education.

Although the LEA may expend Part B funds over a 27 month period, the entire amount is budgeted here. The **Error: Budget tab – Total budgeted amount must equal the total amount available** will remain at the top of the form until the full amount has been budgeted. The application cannot be submitted until all of the allocation has been budgeted. Any funds unexpended in the first year are carried over and will be re-budgeted in the subsequent year.

Amount Budgeted

Each line item with a budget amount requires a budget narrative.

Budget Narrative

The budget narrative must be detailed enough to adequately indicate the specifics of how the LEA will expend the funds.

For example, in budget item *521-100 – Salaries-Teachers and Aides*, the narrative should detail how many and what types of positions will be funded with the amount budgeted. In *521-300 – Purchased Services*, indicate how much and for what services amounts are budgeted.

Remember, the goal is to provide evidence that the LEA is budgeting for allowable, excess costs of special education and related services. If the narrative does not adequately provide that evidence, the application will not be approved and will be returned for revisions.

Note: All expenditures for the provision of services to Parentally-Placed Private School Children must be entered on the Private School Proportionate Share line. This entry automatically calculates the Private School Proportionate Share Carryover amount that is entered on the current year Budget. *These carryover funds may not be used for any other purpose without prior approval of the SDE Special Education Division.*

616-100	Salaries - Related Service Personnel	\$106,304	salaries
616-200	Benefits - Related Service Personnel	\$0	
616-300	Purchased Services	\$0	
616-400	Supplies	\$0	
616-500	Capital Objects	\$0	
	Professional Development	\$0	
	Charter School Sub-allocation	\$0	
	Coordinated Early Intervening Services	\$0	
	Schoolwide	\$0	
	Private School Proportionate Share	\$10,920	
	Private School Proportionate Share Carryover <small>Carryover amount must be fully expended by Sept 30 of current grant period.</small>	\$3,000	
	Indirect Costs - Rate: 3.8%	\$0	
Total		\$786,399	

Charter School Sub-allocation

Those districts that have district-chartered schools and that have completed a budget for a sub-allocation for the charter school, will enter the total amount budgeted on the *IDEA Part B Charter Budget* tab.

For the Budget Narrative, just enter the name of the charter school(s). See the *District Charter Schools* application component section above.

Coordinated Early Intervening Services

Schoolwide

Private School Proportionate Share

These budget amounts will be automatically entered if the LEA budgets any amounts on their respective forms. They cannot be entered by the user here.

Private School Proportionate Share Carryover

Private School carryover amount calculated on the Expenditures tab is entered here. These funds may only be used for services to Parentally-Placed Private School Children, are expended before any of the current year PPPSC funds, and must be expended by September 30 of the current grant period.

Indirect Costs

Only LEAs with a restricted indirect cost rate as calculated and approved by Public School Finance for the current year may claim indirect costs on the school age budget. The approved indirect cost rate for the current year will appear on that line. Indirect costs may only be budgeted against total budget amounts less capital outlay and any charter school sub-allocations. The system will not allow entry of amounts in excess of the total allowable.

Preschool Budgets

If the district has checked the **LEA is applying for Preschool funds** box on the District Home page, the Preschool Budgets will be activated. If the box is unchecked, Preschool Budgets will not appear in the list of components. The Preschool Budgets are automatically deactivated for charter school LEAs since they are not eligible for these funds.

The Preschool Budgets component consists of two tabs:

- Prior Year Expenditures
- Budget.

Important Note: When entering amounts on any of the budget forms, enter numbers only. Do not enter commas, dollar signs, decimals, etc. The system will automatically format the amounts.

The Preschool Budgets function very similarly to the School Age Budgets. Begin by completing the *Prior Year Expenditures* tab.

Prior Year Expenditures

The *Prior Year Expenditure* tab automatically calculates carryover and moves the carryover amount to the current year budget. It is important to complete all expenditures on this form prior to beginning the *Budget* tab.

If you have not completed entering expenditures on the *Prior Year Expenditure* tab, the entire previous year allocation will be shown as carryover on the *Budget* tab.

Review your expenditure amounts and the resulting carryover carefully. This form serves as the LEA's financial status report as required by federal regulations and submitting the form is the LEA's assurance of the accuracy of its financial status at the end of the first year of the Part B award.

Preschool Budgets

Prior Year Expenditures Budget

Save

IDEA Part B Preschool Budget Expenditures for 2013-2014

IFARMS Obj. Code	Description	Amount Budgeted	Amount Expended as of 6/30/2014
522-100	Salaries - Teachers and Aides	\$15,157	\$0
522-200	Benefits - Teachers and Aides	\$9,455	\$0
522-300	Purchased Services	\$0	\$0
522-400	Supplies	\$0	\$0
522-500	Capital Objects	\$0	\$0
616-100	Salaries - Related Service Personnel	\$0	\$0
616-200	Benefits - Related Service Personnel	\$0	\$0
616-300	Purchased Services	\$0	\$0
616-400	Supplies	\$0	\$0
616-500	Capital Objects	\$0	\$0
	Professional Development	\$0	\$0
	Private School Proportionate Share	\$1,079	\$0
	Indirect Costs - Rate: 3.9%	\$803	\$0
	Adjustment to a prior year's carryover		\$0
	Totals	\$26,494	\$0
	Total Carryover		\$26,494

Amount Expended as of 6/30/20xx

Enter actual expenditure amounts in each budget category as of June 30th of the current year.

Note that none of the budget line item amounts that were submitted as part of the previous year's budget can be changed on this page. If a budget line item varies by 10% or more of the total budget amount and the LEA did not apply for and receive preapproval from the SDE, enter a detailed explanation of the change in the field at the bottom of the page.

Indirect Costs

Only LEAs with a restricted indirect cost rate as calculated and approved by Public School Finance for the previous year, may claim indirect costs on the expenditures form. The approved indirect cost rate for the previous year will appear on that line. Indirect costs may only be charged against actual expenditures less capital outlay. The system will not allow entry of amounts in excess of the total allowable.

Note: All expenditures for the provision of services to Parentally-Placed Private School Children must be entered on the Private School Proportionate Share line. This entry automatically calculates the Private School Proportionate Share Carryover amount that is entered on the current year Budget. *These carryover funds may not be used for any other purpose without prior approval of the SDE Special Education Division.*

Budget

After completing and saving the previous year's budget form for expenditures, begin the current year Preschool Budget form.

When you open the *Budget* tab, you will see displayed at the top left of the form the current **Allocation Amount**, any **Carryover Amount** from the *Prior Year Expenditure* tab, and the resulting **Total Budget Amount**.

Completing the Preschool Budget

Refer to *Allowable Uses of IDEA Part B Funds and Guide to IFARMS Accounting Codes* in the [IDEA Part B Funding Manual](#).

The current year Preschool budget is where the LEA budgets the total Preschool or Section 619 allocation of IDEA funds for allowable uses – the excess costs of providing special education and related services to children with disabilities, ages 3 through 5, in preschool programs. These excess costs, as outlined in the Allowable Uses Section of the Funding Manual, are the only costs that Preschool funds may be used for. By submitting the budget completed here in the Application, the LEA is assuring that it will only expend Preschool funds for the excess costs of special education and related services for 3 through 5 year olds with disabilities.

Although the LEA may expend Preschool B funds over a 27 month period, the entire amount is budgeted here. The **Error: Budget tab – Total budgeted amount must equal the total amount available** will remain at the top of the form until the full amount has been budgeted. The application cannot be submitted until all of the allocation has been budgeted. Any funds unexpended in the first year are carried over and will be re-budgeted in the subsequent year.

Amount Budgeted

Each line item with a budget amount requires a budget narrative.

Budget Narrative

The budget narrative must be detailed enough to adequately indicate the specifics of how the LEA will expend the funds.

For example, in budget item *522-100 – Salaries-Teachers and Aides*, the narrative should detail how many and what types of positions will be funded with the amount budgeted. In *522-300 – Purchased Services*, indicate how much and for what services amounts are budgeted.

Remember, the goal is to provide evidence that the LEA is budgeting for allowable, excess costs of special education and related services. If the narrative does not adequately provide that evidence, the application will not be approved and will be returned for revisions.

Private School Proportionate Share Carryover

Private School carryover amount calculated on the Expenditures tab is entered here. These funds may only be used for services to Parentally-Placed Private School Children, are expended before any of the current year PPPSC funds, and must be expended by September 30 of the current grant period.

Indirect Costs

Only LEAs with a restricted indirect cost rate as calculated and approved by Public School Finance for the current year may claim indirect costs on the Preschool budget. The approved indirect cost rate for the current year will appear on that line. Indirect costs may only be budgeted against total budget amounts less capital outlay. The system will not allow entry of amounts in excess of the total allowable.

Maintenance of Effort

Refer to the *Maintenance of Effort* Section of the [IDEA Part B Funding Manual](#).

The Maintenance of Effort Section of the Application consists of the six tabs shown below:

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only	Section I Annual Report	Section II Expenditures	Section III Budget	Expenditure Exception Worksheet	Budget Exception Worksheet
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The first tab of the Maintenance of Effort section is the optional Local Funds Only tab, shown below:

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only

Section I Annual Report

Section II Expenditures

Section III Budget

Expenditure Exception Worksheet

Budget Exception Worksheet

Report of Local Funds Only for IDEA Part B Maintenance of Effort

Complete this form ONLY if the LEA elects to report Local Funds only for the purpose of meeting the Maintenance of Effort requirements of 34 CFR §300.203

The LEA elects to use Local Funds for:

☐ FY 2014 compliance.

☐ FY 2015 eligibility.

Unless your district elects to use the Local Funds Only standard of 34 CFR §300.203 for the purpose of reporting Maintenance of Effort compliance and /or eligibility, skip this form and go on to Sections I, II and III for reporting MOE expenditures and budgets.

Note: IDEA regulations allow LEAs the option of reporting MOE expenditures and budgets using the Local Funds Only standard. Completion of the section will deactivate two or more of the other MOE tabs. Use this option only if your districts or school can provide information regarding the source of the local funds and can demonstrate ability to accurately track special education expenditure from that source. Using the Local Funds Only option may prompt enhanced fiscal monitoring of the LEA.

Depending upon the selection made at the top of the form, two or more of the other MOE tabs will be deactivated.

If the LEA checks FY 2012 Compliance, Sections I and II are hidden and the screen below is displayed:

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds Only Section III Budget Expenditure Exception Worksheet Budget Exception Worksheet

Save

Report of Local Funds Only for IDEA Part B Maintenance of Effort

Complete this form **ONLY** if the LEA elects to report Local Funds only for the purpose of meeting the Maintenance of Effort requirements of 34 CFR §300.203

The LEA elects to use Local Funds for:

☒ FY 2014 compliance.
☐ FY 2015 eligibility.

Local Funds Expended
Amount of Local Funds only expended for the education of children with disabilities in:

FY 2013: \$0
FY 2014: \$0

Comment:

If both FY 2012 Compliance and FY 2013 Eligibility are checked, the Sections I, II, and III tabs are all deactivated and the next screen is displayed:

Maintenance of Effort Worksheet and Assurance Form - 2014-2015

Local Funds
Only

Expenditure Exception
Worksheet

Budget Exception
Worksheet

Save

Report of Local Funds Only for IDEA Part B Maintenance of Effort

Complete this form ONLY if the LEA elects to report Local Funds only for the purpose of meeting the Maintenance of Effort requirements of 34 CFR §300.203

The LEA elects to use Local Funds for:

- ☒ FY 2014 compliance.
☒ FY 2015 eligibility.

Local Funds Expended

Amount of Local Funds only *expended* for the education of children with disabilities in:

FY 2013: \$0

FY 2014: \$0

Local Funds Budgeted

Amount of Local Funds only *budgeted* for the education of children with disabilities in:

FY 2015: \$0

Comment:

In either case the LEA must complete each of the amounts fields by entering actual amounts of local funds only expenditures and/or budget amounts.

Section I Annual Report

This section is pre-filled with:

- Financial information reported in the LEA's Annual IFARMS report for the fiscal year that ended two years prior;
- Certain information reported in the MOE Worksheet and Assurance of the previous year's Application; and
- Child Count from two years prior.

The numbers in this section cannot be changed. However, examine the numbers carefully and if you have any questions or concerns, contact the Special Education Funding Coordinator at the SDE immediately.

Actual General Fund Expenditures as reported on Annual Report for FY 6/30/2013	
<i>Amounts as submitted on the FY 2013 IFARMS Annual Report and the 2013-2014 MOE Worksheet and Assurance</i>	
IFARMS 100-521: Special Education Program	\$0
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$0
Combined Total	\$0
Other Expenditures as reported on 2013-2014 MOE Assurance	\$0
Medicaid Reimbursements as reported on 2013-2014 MOE Assurance	\$0
Post Annual report adjustments submitted by LEA	\$0
Adjusted Total - MOE threshold for FY 2014	\$0
Child Count 12/1/ 2012	0
Average Per Pupil Expenditure FY 2013	\$0

Section II Expenditures

This is the compliance section of the Maintenance of Effort Assurance. It is used to determine if the district or LEA has met the MOE expenditure requirement in the most recently ended fiscal year.

The LEA must report all of its general fund expenditures for special education and related services and none that are not excess costs of special education.

The amounts reported in the first 3 lines should agree with the amounts reported in those same 3 function/program codes on the LEA's audited financial statements and annual IFARMS report.

If there is a discrepancy after we have reviewed the IFARMS report, the amounts reported on the Annual Report will be used to determine MOE compliance.

General Fund Expenditures for FY ended 6/30/2014	
<i>Enter your district/LEA's actual General M&O expenditures, from State and Local funds, for FY 2014. These amounts should be the same as the amounts reported on your district/LEA's annual IFARMS report for FY 2014</i>	
IFARMS 100-521: Special Education Program	\$0
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$0
Combined Total	\$0
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below)	\$0
Exception Amount (from Expenditure Exception worksheet)	\$0
Medicaid Reimbursements not previously accounted for in the above functions/program codes	\$0
Adjusted Total	\$0
Child Count 11/1/ 2013	0
Average Per Pupil Expenditure FY 2014	\$0

IFARMS 200-521, 100-522, 100-616

Complete the form by entering the total of all the LEA's expenditures in the appropriate function/programs codes in the first 3 lines.

Combined Total

The system will automatically calculate the combined total of those entries.

Professional Development, Transportation Costs, Other

If the LEA has special education or related services expenditures that are not accounted for in one of the 3 function/programs, enter the amounts into the appropriate category.

If you enter an amount in the **Other** category, you must enter a description that adequately describes what the expenditures were and how those expenditures are excess costs of special education.

Medicaid Reimbursements

Enter an amount here *only* if one or more of the IFARMS Function /program amounts is not net of Medicaid reimbursement. In leaving this field blank, the LEA is providing assurance that it is in compliance with 34CFR §300.154(g)(2) – that its calculation of MOE only includes the net amount of Medicaid reimbursable expenditures less Medicaid reimbursement for those expenditures.

Amounts entered in the Medicaid reimbursement field are automatically subtracted from the **Adjusted Total**.

The most recent **Child Count** is pre-filled and the child count number is used to calculate the **Average Per Pupil Expenditure**.

After you have saved your entries on this form, if neither the **Adjusted Total** nor the **Average Per Pupil Expenditure** is equal to or greater than the corresponding amount in Section I, you may see a message similar to the one shown below:

THE LEA DOES NOT MEET THE MOE COMPLIANCE REQUIREMENT, EITHER IN TOTAL EXPENDITURES OR PER PUPIL EXPENDITURES
Total MOE Compliance Failure: \$4,592

Expenditure Exception Worksheet

If your district or LEA can claim one or more of the allowable exceptions to MOE that occurred during the fiscal year for which the expenditures are reported, you should now complete the *Allowances for Exceptions to Maintenance of Effort Actual Expenditures* form by clicking on the *Expenditure Exception Worksheet* tab.

Allowances for Exceptions to Maintenance of Effort Actual Expenditures	
The district's Maintenance of Effort Assurance form indicates that the actual expenditures for Special Education services in school year 2013-2014 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.	
Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.	
The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel:	<input type="text" value="\$0"/>
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	<input type="text" value="\$0"/>
Has reached the age at which the obligation to provide FAPE to the child has terminated:	<input type="text" value="\$0"/>
No longer needs the program of special education:	<input type="text" value="\$0"/>
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	<input type="text" value="\$0"/>
Total:	<input type="text" value="\$0"/>

Enter the exact amount of any allowable reduction that occurred during the most recent fiscal year in the appropriate box. After all allowable exceptions have been entered, click the **Save** button.

The **Total** is calculated and transferred to Section II *Expenditures* tab:

Exception Amount (from Expenditure Exception worksheet)	<input type="text" value="\$0"/>
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The MOE compliance is then re-calculated. If the warning message shown above disappears, the LEA has met the MOE compliance requirement.

Section III Budget

This is the eligibility component of the Maintenance of Effort section. IDEA regulations state that, in order to be eligible for Part B funding, a LEA must budget “at least the same total or per capita amount” as it expended, from state and local or local funds only, in the previous fiscal year.

Budget Amounts for FY ending 6/30/2015	
<i>Enter your district/LEA's Budgeted General M&O expenditures, from State and Local funds, for FY 2015.</i>	
IFARMS 100-521: Special Education Program	\$0
IFARMS 100-522: Special Education Preschool Program	\$0
IFARMS 100-616: Special Education Support Services Program	\$0
Combined Total	\$0
List below any general fund expenditures for the excess costs of providing Special Education and Related Services not included in one of the function program codes above	
Professional Development	\$0
Transportation Costs	\$0
Other (Describe below) <input type="text"/>	\$0
Exception Amount (from Budget Exception worksheet)	\$0
Medicaid Reimbursements not previously accounted for in the above functions/program codes	\$0
Adjusted Total	\$0
Estimated Child Count - November 2014	0
Average Per Pupil budgeted amount FY 2015	\$0

IFARMS 200-521, 100-522, 100-616

Complete the form by entering the budget amounts for each of the three special education general fund function/program codes.

Combined Total

The system will automatically calculate the combined total of those entries.

Professional Development, Transportation Costs, Other

If the LEA has budgeted costs for special education or related services that will not be accounted for in one of the three function/programs, enter the budget amounts in the appropriate category.

If you enter an amount in the **Other** category, you must enter a description that adequately describes what the budget amounts are for and how those amounts are excess costs of special education.

Medicaid Reimbursements

By now, the LEA's accounting system should be configured so that only expenditures that are net of any Medicaid reimbursements are accounted for in the three special education function/program codes. However, if any of the amounts in those function/programs include budget expenditures for which the LEA will subsequently receive Medicaid reimbursement, enter the projected amount of that reimbursement here. By leaving this field blank, the LEA is providing assurance that it is in compliance with 34CFR

§300.154(g)(2) – that its calculation of MOE eligibility does not treat any projected Medicaid revenue as state and local funds.

Amounts entered in the Medicaid reimbursement field are automatically subtracted from the **Adjusted Total**.

Enter your best estimate of the LEA's current year child count. The child count number is used to calculate the **Average Per Pupil budgeted amount**.

After you have saved your entries on this form, if neither the **Adjusted Total** nor the **Average Per Pupil budgeted amount** is equal to or greater than the corresponding amount in Section II, you may see a message similar to the one shown below:

THE LEA DOES NOT MEET THE MOE ELIGIBILITY REQUIREMENT,
EITHER IN TOTAL BUDGETED AMOUNT OR PER PUPIL
BUDGETED AMOUNT
Total Budgeted MOE Reduction: \$100,000

Budget Exception Worksheet

If your district or LEA can claim one or more of the allowable exceptions to MOE that will occur during the current fiscal year, you should now complete the *Allowances for Exceptions to Maintenance of Effort Budgeted Expenditures* form by clicking on the *Budget Exception Worksheet* tab.

Allowances for Exceptions to Maintenance of Effort Budgeted Expenditures	
The district's Maintenance of Effort Assurance form indicates that the expenditures budgeted for Special Education services in school year 2014-2015 are less than those expenditures in the previous year. IDEA Part B includes certain exceptions to the Maintenance of Effort requirement (34 CFR §300.204) that allow for reductions in expenditures by the LEA.	
Indicate below if your district's reduction in expenditures is attributable to any of the following. Enter the amount of the reduction in the appropriate field.	
The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel:	\$0
The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child—	
Has left the jurisdiction of the LEA:	\$0
Has reached the age at which the obligation to provide FAPE to the child has terminated:	\$0
No longer needs the program of special education:	\$0
The termination of costly expenditures for long-term purchase, such as the acquisition of equipment or the construction of school facilities:	\$0
Total:	\$0

Enter the exact amount of any allowable reduction that will occur during the current fiscal year in the appropriate box. After all allowable exceptions have been entered, click the **Save** button.

The **Total** is calculated and transferred to Section III *Budget* tab.

Exception Amount (from Budget Exception worksheet)	\$100,000
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The MOE eligibility is then re-calculated. If the warning message shown above disappears, the LEA has met the MOE eligibility requirement.

Excess Cost Calculation

Click here for [Excess Cost regulations](#) and guidance on completing the calculation.

Annual Excess Cost Calculation For School Districts and LEAs		
As required by IDEA 2004, Section 602(8) and 34 CFR §300.16 and Appendix A to 34 CFR Part 300		
<input type="button" value="Save"/>		
2013-2014 expenditures for all students (including students with disabilities)	Elementary	Secondary
From State and Local funds	\$0	\$0
From Federal Funds	\$0	\$0
Less:		
Amounts expended from federal program allocations (do not include amounts allocated but not expended in the school year and carried over)		
IDEA Part B	\$0	\$0
Title I A	\$0	\$0
Title III A and B	\$0	\$0
State and local Funds expended specifically for programs under Title I A and Title III A and B	\$0	\$0
State and local funds expended specifically for providing services to children with disabilities. The total of amounts entered here should equal the Adjusted Total on the Maintenance of Effort Section II Expenditures Form	\$0	\$0
Any amounts for capital outlay and debt service	\$0	\$0
Net total expenditures for all students	\$0	\$0
Calculation of average 2013-2014 per pupil expenditure for all students (including students with disabilities)		
Fall Enrollment (all students including students with disabilities, as reported to SDE November 2013)	0	0
Spring Enrollment (all students including students with disabilities, as reported to SDE March 2014)	0	0
Average Enrollment, 2013-2014	0	0
Average annual per student expenditure for all students, 2013-2014	\$0	\$0
Total number of children with disabilities served by the LEA in 2013-2014 (November 2013 Child Count)	0	0
Total minimum amount of funds the LEA must spend for the education of children with disabilities in elementary and secondary schools before using IDEA Part B funds	\$0	\$0

<i>Comments</i>

Submit/Assurance

When you click on the *Submit/Assurance* component, the system will do a validation of all required application components. If there are sections of the application that have not been completed, you will see a list similar to the one below. Prior to completing the Assurances form and submitting the application, all of these must be completed without errors.

The below listed errors need to be corrected before your application can be submitted.

Maintenance of Effort

- Section III - combined total must be > zero

PreSchool Budget

- Preschool Budget form has not been completed

SchoolAge Budget

- School Age Budget form has not been completed

After all application components have been completed, click on the Submit/Assurance component link, and the Assurance page will open.

A. Assurances.

The LEA, pursuant to Part B and Section 619 of the Individuals with Disabilities Education Act, 2004 Amendments (IDEA), hereby makes the following assurances:

Yes (Assurance is given.)	No (Assurance cannot be given.)	Assurances Related to Policies and Procedures
<input checked="" type="radio"/>	<input type="radio"/>	1. The LEA will comply with all applicable provisions of the Individuals with Disabilities Education Act (IDEA), Part B and Section 619 (Preschool), 2004 Amendments, all applicable State laws, policies and procedures for special education, and such other provisions as the State Department of Education may require under the authority of IDEA.
<input checked="" type="radio"/>	<input type="radio"/>	2. The board of directors has adopted the Idaho Special Education Manual 2007 and all subsequent revisions as its set of policies and procedures for special education and has on file, available for inspection, the minutes of the meeting at which the adoption took place.
<input checked="" type="radio"/>	<input type="radio"/>	3. The LEA assures that it will comply with all applicable provisions of OMB Circular A-133, OMB Circular A87, EDGAR 34 C.F.R Part 80 and EDGAR 34 C.F.R. Part 76.
<input checked="" type="radio"/>	<input type="radio"/>	4. The control of funds provided under IDEA and title to property acquired with program funds will be in the LEA and the LEA will properly administer the funds and property as required by the authorizing statutes.
<input checked="" type="radio"/>	<input type="radio"/>	5. The LEA will adopt and use proper methods of administering programs authorized under IDEA, including – a) the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out the program; and b) the correction of deficiencies in the program operations that are identified through audits, monitoring or evaluation.
<input checked="" type="radio"/>	<input type="radio"/>	6. The LEA assures that it will comply with the nondiscrimination provisions relating to programs and activities receiving federal financial assistance as contained in Title VI of the Civil Rights Act of 1964, as amended, 42 USC §2000d et seq., prohibiting discrimination on the basis of race, color, or national origin; Section 504 of the Rehabilitation Act of 1973, as amended, 29 USC §794, prohibiting discrimination on the basis of handicap; Title IX of the Education Amendments of 1972, as amended, 20 USC §1681 et seq., prohibiting discrimination on the basis of sex; and the Age Discrimination Act of 1975, as amended, 42 USC §6101 et seq., prohibiting discrimination on the basis of age; and all regulations, guidelines, and standards lawfully adopted under the above statutes by the U.S. Department of Education.
<input checked="" type="radio"/>	<input type="radio"/>	7. The LEA will keep such records and provide such information to the Idaho State Department of Education and U.S. Department of Education as may reasonably be required for program monitoring and evaluation, program data under Section 618 of IDEA, and fiscal audit, consistent with the requirements of IDEA.

B. Assurances for Excess Costs.

The LEA also makes the following assurance:

Assurances

The LEA must respond, Yes or No, to each Assurance.

With the exception of *D: Assurance for Early Childhood Interagency Agreement/Protocol* (see below), each Assurance must be answered Yes before the Application can be submitted.

If for any reason you cannot answer Yes to each assurance, contact the IdeaAdministrator@sde.idaho.gov or 208-332-6910.

In the case of districts that have indicated that there are no private schools within the district, *E: Assurance for Parentally Placed Private School Children* may be answered Yes.

If the district responds No to *F: Assurance for Early Childhood Interagency Agreement/Protocol*, it must enter a date by which the ECIA will be fully executed in the format MM/DD/YYYY.

D: Assurance for Early Childhood Interagency Agreement/Protocol.		
The LEA also makes the following assurance:		
Yes (Assurance is given.)	No (Assurance cannot be given.)	Assurance for Early Childhood Interagency Agreement/Protocol.
<input checked="" type="radio"/>	<input type="radio"/>	<p>1. The district assures that it has Early Childhood Interagency Agreement/Protocols in place that meet the following criteria:</p> <ul style="list-style-type: none">• The district has in place separate ECIAs with the Infant Toddler Program and a Head Start Program.• The ECIAs are current annual written, signed and executed documents.• The ECIAs define and clarify the responsibilities of each agency to ensure a coordinated, comprehensive service delivery system focusing on children ages birth through five.• All of the parties have agreed to utilize the guidance outlined in the Idaho Special Education Manual Appendix 4C entitled Early Childhood Education Transition, and the Infant Toddler Program Implementation Manual.• The ECIAs include contact information for each agency or identified entity and procedures to administer Child Find, Referrals, Transition Meetings, Evaluations, IFSP/IEP, and Dispute Resolution.

Save and Submit

After each assurance has been answered Yes, the **Save and Submit** button at the bottom of the Assurances page will be activated. Click the **Save and Submit** button to submit the application.

A system generated email will be generated and sent to both the SDE and the person listed as the application contact on the District Home Page.